

# Sheriff's Cashbook & Fees

Newly Elected Sheriffs  
December 2018

## Sheriff's Cashbook County Form 54

- ▶ Tax Warrants
- ▶ Bail Bonds
- ▶ Vehicle Inspection Fees
- ▶ Gun Permits
- ▶ Accident Reports
- ▶ Federal and State Housing Reimbursements
- ▶ Donations
- ▶ Proceeds of:
  - Foreclosure Sales
  - Forfeited assets sales

## Tax Warrants

- ▶ IC 6-8.1-8-3
  - Dept of Revenue
  - 120 days to collect or return
- ▶ Tax Warrant Fees (10%)
  - Deposit into Sheriff's Trust Account
  - Transfer before the 5<sup>th</sup> day of each month
  - Flows through sheriff's cash book
- ▶ Proper IRS reporting required by County

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## Bail Bonds

- ▶ IC 35-33-8-3.2
- ▶ Collect only if designated by the Clerk of the Circuit Court.
- ▶ Remit to the Clerk the next business day.

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## Vehicle Inspection Fees

- ▶ IC 9-17-2-12
- ▶ Fee Established by Ordinance
- ▶ No more than \$5
- ▶ Receipt
  - Remit to Auditor's Vehicle Inspection fund
- ▶ Allowable Disbursements
  - Law enforcement purposes in accordance with appropriation of council.

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## Handgun License Fees

- ▶ IC 35-47-2-3
- ▶ Fee established by statute
  - \$10 for 4 yr. license (\$5 refunded if license not issued)
  - \$50 for lifetime license ( \$30 refunded if license not issued)
  - \$40 for lifetime license - if applicant has license
- ▶ Receipts:
  - Remit to County Auditor for deposit into fund Firearms Training Fund
- ▶ Disbursements:
  - Training of officers and purchase of firearms and related firearms equipment and body armor for officers of the department

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## Retail Handgun Dealer's License

- ▶ IC 35-47-2-15
- ▶ Fee is \$60
- ▶ Remit to Superintendent of State Police along with the application.

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## Accident Reports

- ▶ IC 9-26-9-3
- ▶ Fee is set by county council at not less than \$5
- ▶ Receipts
  - Remit to county auditor for deposit
  - Accident Report Fund
- ▶ Disbursements
  - Without appropriation
  - Expenses related to keeping accident records and prevention of accidents.

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## Federal and State Housing Reimbursements

- ▶ Flows through the cashbook (if you receive it)
- ▶ Remit to the county general fund

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## Donations



- ▶ Public Funds
- ▶ Accountability
- ▶ Separate Fund
- ▶ Remit to the County Auditor

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## Foreclosure Sales

### IC 32-29-7 Sales Process

1. Service Fee
  - \$10 - 1st owner
  - \$3 - additional owners
2. Administrative Fee
  - Up to \$200 for actual costs of the sale.
3. All property taxes must be paid prior to

### IC 32-30-10-14 Distribution of Proceeds

1. Cost of the sale
2. Principal, interest and other costs
3. Residue secured by the mortgage but not due
4. Remit to the Clerk

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## Proceeds from the Sale of Forfeited Assets

- ▶ IC 35-33-5-5(c)(1)(B) - Search and seizure
  - General Fund
- ▶ IC 35-47-3-2(d)(1)(D) - Confiscated weapons
  - Firearms Training fund, other training activity fund
- ▶ IC 34-24-1-4 - New formula for distribution of seized property- General fund
- ▶ IC 34-24-1-9 - Federal Revenue Sharing Agreements
  - Appropriate federal authority

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## Federal and State Grant Monies

- ▶ Remit information to the County Auditor
  - Grant Agreement / Application
  - Award Notification
- ▶ Auditor will establish a Separate Fund
- ▶ Reimbursement basis grants must have timely requests for reimbursement (monthly or quarterly)

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## Report of Collections

- ▶ Include all monies collected that the Sheriff is not authorized to keep or disburse directly
- ▶ Indicate amounts that go to each fund
- ▶ ROC goes to Auditor's office, money (cash, check) is remitted to Treasurer

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